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Philip Grate
Director – State and Federal Affairs

FILED VIA ECFS

March 31, 2011

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
Room TW-A325
445 12th Street, S.W.
Washington, DC 20554

RE: *In the Matter of Qwest Corporation Petition for Forbearance from
Enforcement of the Commission's ARMIS and 492A Reporting
Requirements Pursuant to 47 U.S.C. § 160(c), WC Docket No. 07-204*

Dear Ms. Dortch:

Pursuant to the *Memorandum Opinion and Order* in WC Docket No. 07-204,¹ Qwest Corporation (Qwest) provides its annual filing of the pole attachment cost data that was previously filed as part of ARMIS 43-01. The attached report provides pole and conduit rental calculation information for all the states in Qwest's territory.

Please contact me if you have any questions concerning this matter.

Sincerely,

/s/ Philip Grate

cc: Ms. Sharon Gillett, Bureau Chief, Wireline Competition Bureau

Attachment

¹ See *In the Matter of Qwest Corporation Petition for Forbearance from Enforcement of the Commission's ARMIS and 492A Reporting Requirements Pursuant to 47 U.S.C. § 160(c)*, Memorandum Opinion and Order, 23 FCC Rcd 18483, 18490-91 ¶¶ 13-14 (2008).

POLE AND CONDUIT RENTAL CALCULATION INFORMATION
QWEST - 2010

Financial Information (\$000)

Financial Information (\$000)	AZ	CO	ID S	MT	NM	UT	WY	IA	MN	NE	ND	SD	ID N	OR	WA
Telecommunications Plant-in-Service	7,247,247	8,170,716	1,253,424	945,848	2,511,885	3,029,405	864,356	2,434,533	5,035,287	1,590,686	537,458	731,246	80,399	3,240,112	6,053,055
Gross Investment - Poles	64,195	34,487	5,194	7,435	19,507	14,317	8,413	12,089	30,666	806	1,860	3,398	898	39,012	48,928
Gross Investment - Conduit	559,041	461,004	48,424	23,795	122,697	194,363	34,252	102,370	230,178	64,634	16,940	30,542	1,523	304,181	485,694
Accumulated Depreciation - Total Plant-in-Service	5,333,575	6,125,532	989,907	810,790	2,001,943	2,311,004	748,165	1,992,130	3,870,878	1,335,283	467,210	607,270	70,811	2,480,074	4,895,706
Accumulated Depreciation - Poles	78,414	50,757	11,322	12,848	37,189	22,109	15,154	23,988	49,945	2,066	2,984	7,445	1,826	53,943	55,786
Accumulated Depreciation - Conduit	170,224	164,977	20,902	10,988	36,434	59,511	14,081	51,299	103,291	33,646	9,051	13,929	748	112,824	201,479
Depreciation Rate - Poles	7.70	7.20	12.00	10.80	11.80	9.30	7.70	8.00	5.50	11.70	3.70	12.20	12.00	9.30	7.60
Depreciation Rate - Conduit	2.50	2.60	2.60	2.70	2.80	2.50	3.00	2.20	2.30	2.20	2.30	2.40	2.60	2.50	2.80
Net Current Deferred Operating Income Taxes - Poles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Current Deferred Operating Income Taxes - Conduit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Current Deferred Operating Income Taxes - Total	(26,620)	4,109	(4,383)	(4,956)	(11,412)	(12,387)	(4,070)	(17,570)	(30,773)	(6,912)	3,364	(4,093)	(7)	(4,665)	(32,019)
Net Non-current Deferred Operating Income Taxes - Poles	(4,249)	(4,815)	(2,017)	(1,966)	(7,128)	(2,664)	(1,142)	(3,926)	(5,356)	(899)	(574)	(1,535)	(434)	(5,077)	(6,033)
Net Non-current Deferred Operating Income Taxes - Conduit	98,261	85,471	7,514	4,035	19,592	35,060	4,835	18,409	40,676	10,087	(710)	3,972	(824)	59,629	67,399
Net Non-current Deferred Operating Income Taxes - Total	260,633	287,272	(4,483)	9,641	104,346	107,169	7,272	33,607	156,397	11,084	(7,076)	6,439	(1,050)	149,408	106,496
Field Maintenance Expense	801	797	406	95	374	577	279	615	382	167	98	127	3	1,992	1,580
Field Rental Expense	517	3,658	922	529	3,969	348	(104)	129	1,122	762	36	434	6	3,152	3,482
Field Expense	1,318	4,455	1,328	624	4,343	925	175	744	1,504	929	134	561	9	5,144	5,062
Conduit Maintenance Expense	2,507	1,585	168	10	249	252	155	333	1,574	237	7	108	1	830	1,997
Conduit Rental Expense	2	0	0	0	0	0	0	22	8	0	0	(2)	0	0	0
Conduit Expense	2,509	1,585	168	10	249	252	155	355	1,582	237	7	106	1	830	1,997
General & Administrative Expense	139,470	165,891	24,256	16,870	49,580	57,200	14,261	49,682	105,988	23,839	8,916	10,843	1,256	60,422	116,130
Operating Taxes	72,386	147,167	43,755	26,273	61,849	62,747	23,972	85,995	58,058	34,933	11,861	3,587	5,619	44,766	62,660
Operational Data (Actual)															
Equivalent Number of Poles	148,809	149,678	26,200	38,302	59,622	57,404	26,606	70,676	132,069	7,111	8,577	15,597	3,260	104,432	142,791
Conduit System Trench Kilometers	8,483	6,798	1,032	472	2,520	3,806	591	1,897	4,606	990	344	723	34	5,259	7,346
Conduit System Duct Kilometers	31,449	28,452	4,570	1,950	7,902	12,065	2,541	9,683	23,232	5,945	1,508	3,017	171	16,841	26,244
Additional Rental Calculation Information	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0